

**OFFICE OF THE DEVELOPMENT COMMISSIONER,  
MIHAN SPECIAL ECONOMIC ZONE, GOVT. OF INDIA,  
NAGPUR**

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**AGENDA NOTE FOR CONSIDERATION OF THE APPROVAL COMMITTEE**

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**a) Proposal: -**

Monitoring of performance of M/s EbixCash Pvt. Ltd. (earlier known as Ebix Software India Pvt. Ltd.)

**b) Specific Issue on which decision of UAC is required: -**

Monitoring of Performance for existing block 2015-16 to 2019-2020

**c) Relevant provisions: -**

In terms of Rule 53 & 54 of SEZ Rules, 2006.

**d) Other Information: -**

M/s Ebix Cash Pvt. Ltd. has been granted Letter of Approval No. SEEPZ/NEW-SEZ/MADC-NGP/15/10-11/15661 dated 7.6.2010 for IT/ITES including R&D Services, Computer Software Services, Data Processing, etc. The unit commenced production w.e.f 7/6/2010. The existing block period of the unit is 2015-16 to 2019-20.

As per Rule 54 of SEZ Rules, 2006 "**Performance of the Unit shall be monitored by the Approval Committee as per the guidelines given in Annexure appended to these Rules**".

The performance of the unit is being monitored based upon the details submitted in the APRs duly certified by the Chartered Accountant. The unit is also submitting a copy of the APRs to the Specified Officer as per the terms and conditions of the Bond cum LUT.

The APRs of the unit has been monitored in terms of Rule 53 of SEZ Rules, 2006. The Year-wise performance of the unit is as follows:-

<b>Year</b>	<b>NFE (On Cumulative basis)</b>	<b>NFEP</b>	<b>Remarks</b>
2015-16	Rs.1891.33 Lakhs	100%	Positive NFE
2016-17	Rs.3241.87 Lakhs	100%	Positive NFE
2017-18	Rs.4534.37Lakhs	100%	Positive NFE
2018-19	Rs.5864.69 Lakhs	100%	Positive NFE
2019-20	Rs.7340.07 Lakhs	100%	Positive NFE

The unit has achieved positive NFE on cumulative basis in the block period 2015-16 to 2019-20.

The Specified Officer vide letter dated 21.09.2020 has submitted the verification report of APRs based on the import/export data available in SEZ Online System.

As regards, verification of DCP, the Specified Officer has stated that on going through the records it was found that the LOA of the unit was issued on 07.06.2010 and the BLUT was accepted on 13.07.2010. The intimation for DCP was submitted by the unit on 22.06.2010 wherein it was requested to consider the DCP on 07.06.2010. Hence as per this office record DCP date is 07.06.2010. However, for any further query details may be called from the unit in regards to verification of DCP.

It is stated that in terms of Rule 54 of SEZ Rules, 2006 **“Performance of the Unit shall be monitored by the Approval Committee as per the guidelines given in Annexure appended to these Rules”**.

The proposal of Monitoring of Performance of the unit is submitted to the Approval Committee for consideration.

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**DETAILS OF EXPORT AND IMPORT FOR NFE CALCULATION**

4A(a) Opening Balance at the beginning of Year 0

4A(g) Closing Balance at the end of the Year 0

Year	FOB Value of Export	Value of supplies under Rule 53(A) ((a) to (k))	Total Value of Exports	Import of Raw Material				Import of Capital Goods				Other outflow
				CIF value of Imported RM	Value of RM received from other SEZ/EOU/STP Units	Value of RM transferred to other SEZ/EOU/STP Units	Total value of Imported RM	CIF value of Imported CG	Value of CG received from other SEZ/EOU/STP Units	Value of CG transferred to other SEZ/EOU/STP Units	Total value of Imported CG	
	3(a)	3(b)	3(c)	4A(b)	4A(d)	4A(f)		4B(i)	4B(ii)	4B(iv)		6
2015-16	1891.33	0.00	1891.33	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total</b>	<b>1891.33</b>	<b>0.00</b>	<b>1891.33</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>



		2016	2017
<b>DETAILS OF CALCULATION OF NFE ACHIEVED</b>			
NAME OF THE UNIT	Eblx Cash Pvt. Ltd.		
EXISTING BLOCK OF FIVE YEAR	2015-16	2019-2020	
DATE OF COMMENCEMENT OF PRODUCTION	07-06-2010		
ITEM OF MANUFACTURE	IT/ITES Including R&D Services, Computer software services etc.		
(i)	FOB VALUE OF EXPORTS DURING THE LAST FIVE YEARS OR LESS AS APPLICABLE	3241.87	
(ii)	Value of supply in terms of Rule 53(A) (a to k)	0.00	
(iii)	Pending Foreign Exchange realisation outstanding	0.00	
<b>A</b>	<b>TOTAL (i)+(ii)-(iii)</b>	<b>3241.87</b>	
<b>OUTFLOW</b>			
(a)	C.G IMPORTED DURING THE LAST 5 YEARS OR LESS AS APPLICABLE	0.00	
<b>CG DEBIT AS APPLICABLE</b>			
(i)	ON IMPORTED CAPITAL GOODS	-	
(ii)	ON TECHNICAL KNOW HOW FEES	-	
(b)	<b>TOTAL (i+ii)</b>	-	
<b>RAW MATERIAL UTILISED</b>			
(i)	OPENING STOCK OF RAW MATERIAL ON	1	4
		2016	
		0.00	
(ii)	IMPORTED R.M. DURING THE LAST 5 YEARS OR LESS AS APPLICABLE	0.00	
(iii)	RECEIVED UNDER INTERUNIT TRANSFER	0.00	
(iv)	TRANSFERRED TO OTHER UNITS	0.00	
(v)	CLOSING STOCK OF RAW MATERIAL AS ON	31	3
		2017	
		0.00	
(c)	<b>TOTAL [(i) +(ii) -(iii) +(iv) -(v)]</b>	<b>0.00</b>	
(d)	OTHER OUTFLOW	0.00	
<b>B</b>	<b>TOTAL (b)+(c) +(d)</b>	<b>3241.87</b>	
<b>C</b>	<b>NFE (A-B)</b>	<b>100.00%</b>	
<b>D</b>	<b>NFEP ACHIEVED (C/A)</b>	<b>100.00%</b>	

YEAR	CG IMP.	YEAR WISE AMORTISATION										TOTAL
		2015-16	2016-17	0	0	0	0	0	0	0	0	
2015-16	0	-	-	-	-	-	-	-	-	-	-	-
		10%	10%	0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
2016-17	0	-	-	-	-	-	-	-	-	-	-	-
			10%	0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
0	0			-	-	-	-	-	-	-	-	-
				0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
0	0				-	-	-	-	-	-	-	-
					10.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
0	0					-	-	-	-	-	-	-
						0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
0	0						-	-	-	-	-	-
							0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
0	0							-	-	-	-	-
								0.0%	0.0%	0.0%	0.0%	0.0%
0	0								-	-	-	-
									0.0%	0.0%	0.0%	0.0%
0	0									-	-	-
										0.0%	0.0%	0.0%
<b>TOTAL</b>	<b>0</b>											-

## DETAILS OF EXPORT AND IMPORT FOR NFE CALCULATION

4A(a)	Opening Balance at the beginning of Year	0
4A(g)	Closing Balance at the end of the Year	0

Year	FOB Value of Export	Value of supplies under Rule 53(A) ((a) to (k))	Total Value of Exports	Import of Raw Material				Import of Capital Goods				Other outflow
				CIF value of Imported RM	Value of RM received from other SEZ/EOU/STP Units	Value of RM transferred to other SEZ/EOU/STP Units	Total value of Imported RM	CIF value of Imported CG	Value of CG received from other SEZ/EOU/STP Units	Value of CG transferred to other SEZ/EOU/STP Units	Total value of Imported CG	
	3(a)	3(b)	3(c)	4A(b)	4A(d)	4A(f)		4B(i)	4B(ii)	4B(iv)		6
2015-16	1891.33	0.00	1891.33	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2016-17	1350.54	0.00	1350.54	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total</b>	<b>3241.87</b>	<b>0.00</b>	<b>3241.87</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>



		2017	2018
<b>DETAILS OF CALCULATION OF NFE ACHIEVED</b>			
NAME OF THE UNIT		Elix Cash Pvt. Ltd.	
EXISTING BLOCK OF FIVE YEAR		2015-16	2019-2020
DATE OF COMMENCEMENT OF PRODUCTION		07-06-2010	
ITEM OF MANUFACTURE		IT/ITES Including R&D Services, Computer software services etc.	
(i)	FOB VALUE OF EXPORTS DURING THE LAST FIVE YEARS OR LESS AS APPLICABLE		4534.37
(ii)	Value of supply in terms of Rule 53(A) (a to k)		0.00
(iii)	Pending Foreign Exchange realisation outstanding		0.00
<b>A</b>	<b>TOTAL (i)+(ii)-(iii)</b>		<b>4534.37</b>
<b>OUTFLOW</b>			
(a)	C.G IMPORTED DURING THE LAST 5 YEARS OR LESS AS APPLICABLE		0.00
<b>CG DEBIT AS APPLICABLE</b>			
(i)	ON IMPORTED CAPITAL GOODS		-
(ii)	ON TECHNICAL KNOW HOW FEES		-
(b)	<b>TOTAL (i+ii)</b>		-
<b>RAW MATERIAL UTILISED</b>			
(i)	OPENING STOCK OF RAW MATERIAL ON	1	4 2017
(ii)	IMPORTED R.M. DURING THE LAST 5 YEARS OR LESS AS APPLICABLE		0.00
(iii)	RECEIVED UNDER INTERUNIT TRANSFER		0.00
(iv)	TRANSFERRED TO OTHER UNITS		0.00
(v)	CLOSING STOCK OF RAW MATERIAL AS ON	31	3 2018
(c)	<b>TOTAL [(i) +(ii) -(iii) +(iv) -(v)]</b>		<b>0.00</b>
(d)	OTHER OUTFLOW		0.00
<b>B</b>	<b>TOTAL (b)+(c) +(d)</b>		<b>4534.37</b>
<b>C</b>	<b>NFE (A-B)</b>		<b>100.00%</b>
<b>D</b>	<b>NFEP ACHIEVED (C/A)</b>		<b>100.00%</b>

YEAR	CG IMP.	YEAR WISE AMORTISATION										TOTAL	
		2015-16	2016-17	2017-18	0	0	0	0	0	0	0		
2015-16	0	-	-	-	-	-	-	-	-	-	-	-	-
		10%	10%	10%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
2016-17	0		-	-	-	-	-	-	-	-	-	-	-
			10%	10%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
2017-18	0			-	-	-	-	-	-	-	-	-	-
				10%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
0	0				10.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
0	0					-	-	-	-	-	-	-	-
						0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
0	0						-	-	-	-	-	-	-
							0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
0	0							-	-	-	-	-	-
								0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
0	0								-	-	-	-	-
									0.0%	0.0%	0.0%	0.0%	0.0%
0	0									-	-	-	-
										0.0%	0.0%	0.0%	0.0%
<b>TOTAL</b>	<b>0</b>												

### DETAILS OF EXPORT AND IMPORT FOR NFE CALCULATION

	Opening Balance at the beginning of Year	0
4A(a)		
	Closing Balance at the end of the Year	0
4A(g)		

Year	FOB Value of Export	Value of supplies under Rule 53(A) ((a) to (k))	Total Value of Exports	Import of Raw Material				Import of Capital Goods				Other outflow
				CIF value of Imported RM	Value of RM received from other SEZ/EOU/STP Units	Value of RM transferred to other SEZ/EOU/STP Units	Total value of Imported RM	CIF value of Imported CG	Value of CG received from other SEZ/EOU/STP Units	Value of CG transferred to other SEZ/EOU/STP Units	Total value of Imported CG	
	3(a)	3(b)	3(c)	4A(b)	4A(d)	4A(f)		4B(i)	4B(ii)	4B(iv)		6
2015-16	1891.33	0.00	1891.33	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2016-17	1350.54	0.00	1350.54	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2017-18	1292.50	0.00	1292.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total</b>	<b>4534.37</b>	<b>0.00</b>	<b>4534.37</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>



		2018	2019
<b>DETAILS OF CALCULATION OF NFE ACHIEVED</b>			
NAME OF THE UNIT		Ebix Cash Pvt. Ltd.	
EXISTING BLOCK OF FIVE YEAR		2015-16	2019-2020
DATE OF COMMENCEMENT OF PRODUCTION		07-06-2010	
ITEM OF MANUFACTURE		IT/ITES Including R&D Services, Computer software services etc.	
(i)	FOB VALUE OF EXPORTS DURING THE LAST FIVE YEARS OR LESS AS APPLICABLE		5864.69
(ii)	Value of supply in terms of Rule 53(A) (a to k)		0.00
(iii)	Pending Foreign Exchange realisation outstanding		0.00
<b>A</b>	<b>TOTAL (i)+(ii)-(iii)</b>		<b>5864.69</b>
<b>OUTFLOW</b>			
(a)	C.G IMPORTED DURING THE LAST 5 YEARS OR LESS AS APPLICABLE		0.00
<b>CG DEBIT AS APPLICABLE</b>			
(i)	ON IMPORTED CAPITAL GOODS		-
(ii)	ON TECHNICAL KNOW HOW FEES		-
(b)	<b>TOTAL (i+ii)</b>		-
<b>RAW MATERIAL UTILISED</b>			
(i)	OPENING STOCK OF RAW MATERIAL ON	1	4
(ii)	IMPORTED R.M. DURING THE LAST 5 YEARS OR LESS AS APPLICABLE		2018
(iii)	RECEIVED UNDER INTERUNIT TRANSFER		0.00
(iv)	TRANSFERRED TO OTHER UNITS		0.00
(v)	CLOSING STOCK OF RAW MATERIAL AS ON	31	3
(c)	<b>TOTAL [(i) +(ii) -(iii) +(iv) -(v)]</b>		<b>0.00</b>
(d)	OTHER OUTFLOW		0.00
<b>B</b>	<b>TOTAL (b)+(c) +(d)</b>		<b>0.00</b>
<b>C</b>	<b>NFE (A-B)</b>		<b>5864.69</b>
<b>D</b>	<b>NFEP ACHIEVED (C/A)</b>		<b>100.00%</b>

YEAR	CG IMP.	YEAR WISE AMORTISATION										TOTAL	
		2015-16	2016-17	2017-18	2018-19	0	0	0	0	0	0		
2015-16	0	-	-	-	-	-	-	-	-	-	-	-	-
2016-17	0	10%	10%	10%	10.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	-
2017-18	0		10%	10%	10.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	-
2018-19	0			10%	10.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	-
0	0					0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	-
0	0						0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	-
0	0							0.0%	0.0%	0.0%	0.0%	0.0%	-
0	0								0.0%	0.0%	0.0%	0.0%	-
0	0									0.0%	0.0%	0.0%	-
0	0										0.0%	0.0%	-
<b>TOTAL</b>	<b>0</b>											<b>0.0%</b>	<b>-</b>

### DETAILS OF EXPORT AND IMPORT FOR NFE CALCULATION

	Opening Balance at the beginning of Year	0
4A(a)		
	Closing Balance at the end of the Year	0
4A(g)		

Year	FOB Value of Export	Value of supplies under Rule 53(A) ((a) to (k))	Total Value of Exports	Import of Raw Material				Import of Capital Goods				Other outflow
				CIF value of Imported RM	Value of RM received from other SEZ/EOU/STP Units	Value of RM transferred to other SEZ/EOU/STP Units	Total value of Imported RM	CIF value of Imported CG	Value of CG received from other SEZ/EOU/STP Units	Value of CG transferred to other SEZ/EOU/STP Units	Total value of Imported CG	
	3(a)	3(b)	3(c)	4A(b)	4A(d)	4A(f)		4B(i)	4B(ii)	4B(iv)		6
2015-16	1891.33	0.00	1891.33	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2016-17	1350.54	0.00	1350.54	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2017-18	1292.50	0.00	1292.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2018-19	1330.32	0.00	1330.32	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total</b>	<b>5864.69</b>	<b>0.00</b>	<b>5864.69</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>



		2019	2020
<b>DETAILS OF CALCULATION OF NFE ACHIEVED</b>			
NAME OF THE UNIT		Ebix Cash Pvt. Ltd.	
EXISTING BLOCK OF FIVE YEAR		2015-16	2019-2020
DATE OF COMMENCEMENT OF PRODUCTION		07-06-2010	
ITEM OF MANUFACTURE		IT/ITES Including R&D Services, Computer software services etc.	
(i)	FOB VALUE OF EXPORTS DURING THE LAST FIVE YEARS OR LESS AS APPLICABLE		7340.07
(ii)	Value of supply in terms of Rule 53(A) (a to k)		0.00
(iii)	Pending Foreign Exchange realisation outstanding		7340.07
<b>A</b>	<b>TOTAL (i)+(ii)-(iii)</b>		
<b>OUTFLOW</b>			0.00
(a)	<b>C.G IMPORTED DURING THE LAST 5 YEARS OR LESS AS APPLICABLE</b>		
<b>CG DEBIT AS APPLICABLE</b>			
(i)	ON IMPORTED CAPITAL GOODS		-
(ii)	ON TECHNICAL KNOW HOW FEES		-
(b)	<b>TOTAL (i+ii)</b>		
<b>RAW MATERIAL UTILISED</b>			
(i)	OPENING STOCK OF RAW MATERIAL ON	1	4
(ii)	IMPORTED R.M. DURING THE LAST 5 YEARS OR LESS AS APPLICABLE	2019	0.00
(iii)	RECEIVED UNDER INTERUNIT TRANSFER		0.00
(iv)	TRANSFERRED TO OTHER UNITS		0.00
(v)	CLOSING STOCK OF RAW MATERIAL AS ON	31	3
(c)	<b>TOTAL [(i) +(ii) -(iii) +(iv) -(v)]</b>	2020	0.00
(d)	OTHER OUTFLOW		0.00
<b>B</b>	<b>TOTAL (b)+(c) +(d)</b>		7340.07
<b>C</b>	<b>NFE (A-B)</b>		100.00%
<b>D</b>	<b>NFEP ACHIEVED (C/A)</b>		

YEAR	CG IMP.	YEAR WISE AMORTISATION										TOTAL	
		2015-16	2016-17	2017-18	2018-19	2019-20	0	0	0	0	0		
2015-16	0	-	-	-	-	-	-	-	-	-	-	-	-
		10%	10%	10%	10.0%	10.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	-
2016-17	0		-	-	-	-	-	-	-	-	-	-	-
			10%	10%	10.0%	10.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	-
2017-18	0			-	-	-	-	-	-	-	-	-	-
				10%	10.0%	10.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	-
2018-19	0.00				-	-	-	-	-	-	-	-	-
					10.0%	10.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	-
2019-20	0					-	-	-	-	-	-	-	-
						10.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	-
0	0						-	-	-	-	-	-	-
							0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	-
0	0							-	-	-	-	-	-
								0.0%	0.0%	0.0%	0.0%	0.0%	-
0	0								-	-	-	-	-
									0.0%	0.0%	0.0%	0.0%	-
0	0									-	-	-	-
										0.0%	0.0%	0.0%	-
0	0										-	-	-
											0.0%	0.0%	-
<b>TOTAL</b>	<b>0</b>												-

### DETAILS OF EXPORT AND IMPORT FOR NFE CALCULATION

	Opening Balance at the beginning of Year	0
4A(a)		
	Closing Balance at the end of the Year	0
4A(g)		

Year	FOB Value of Export	Value of supplies under Rule 53(A) ((a) to (k))	Total Value of Exports	Import of Raw Material				Import of Capital Goods				Other outflow
				CIF value of Imported RM	Value of RM received from other SEZ/EOU/STP Units	Value of RM transferred to other SEZ/EOU/STP Units	Total value of Imported RM	CIF value of Imported CG	Value of CG received from other SEZ/EOU/STP Units	Value of CG transferred to other SEZ/EOU/STP Units	Total value of Imported CG	
	3(a)	3(b)	3(c)	4A(b)	4A(d)	4A(f)		4B(i)	4B(ii)	4B(iv)		6
2015-16	1891.33	0.00	1891.33	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2016-17	1350.54	0.00	1350.54	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2017-18	1292.50	0.00	1292.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2018-19	1330.32	0.00	1330.32	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2019-20	1475.38	0.00	1475.38	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total</b>	<b>7340.07</b>	<b>0.00</b>	<b>7340.07</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>